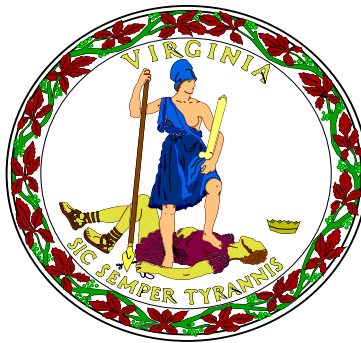


**VIRGINIA  
COMMUNITY SERVICES BOARDS  
ANNUAL FINANCIAL REPORT  
(FOR THE FISCAL YEAR ENDING 6/30/10)  
AS OF JULY 1, 2010**



**MAY**

**JAMES W. STEWART, III  
COMMISSIONER**

Published by the  
Virginia Department of Behavioral Health and  
Developmental Services  
Division of Finance and Administration  
Office of Budget and Financial Reporting  
(804) 786-5025  
Website: [www.dbhds.virginia.gov](http://www.dbhds.virginia.gov)

## **TRANSMITTAL LETTER**

We are pleased to provide the 2010 Community Services Board (CSB) Annual Financial Report that is based on FY 2010 data from audit reports and agency records. This report contains informative financial and statistical data about Virginia's 40 community services boards and is available on the Department's web page at <http://www.dbhds.virginia.gov/OFRC-publications.htm>

### **What's New?**

On July 1, 2009, the Department officially changed its name from the Virginia Department of Mental Health, Mental Retardation, and Substance Abuse Services to the Virginia Department of Behavioral Health and Developmental Services.

### **Reminders for FY 2011**

We want to remind CSBs that the Code of Virginia requires audit reports to be remitted to the Auditor of Public Accounts within three months of fiscal year end (by Oct 1 each year), §30-140 Code of Virginia.

We would also like to remind CSBs, CSB CPA firms, and CSB Contract Agencies to submit all audit reports to our office electronically via pdf files by the deadlines above. Local government CSBs do not need to email CAFRs or Single Audit Reports. Our office will download these from local government web sites. CSBs should no longer mail in hard copies of the audit reports, CAFRS, and Single Audit Reports. Finally, we request all CSBs that are not required to have a single audit to include a Schedule of Federal Awards in the audit report or present the information in the notes to the financial statements. We use the schedule for preparation of this report.

### **Comments and Suggestions**

Please feel free to provide any comments or suggestions to our division. Does this report contain information relevant and timely to decision-making? Are there sections of this report that should be eliminated? Is there information that should be added to this report? You can send your responses to our general delivery email at [obfr@dbhds.virginia.gov](mailto:obfr@dbhds.virginia.gov). For your budget and planning purposes, future editions of this report will continue to be issued in late March or early April. Thank you.

Joy Yeh, CPA, Ph.D.  
Assistant Commissioner and Chief Financial Officer  
Division of Finance and Administration

Ken Gunn, CPA, CGFM  
Director, Office of Budget and Financial Reporting  
Division of Finance and Administration

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# **General and CSB Information**

## GENERAL AND CONTACT INFORMATION

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<b>Wilma Finney, MBA</b> Budget & Financial Reporting Manager, I D Training Facilities and VCBR Office of Budget and Financial Reporting (804) 786-8598 <a href="mailto:wilma.finney@dbhds.virginia.gov">wilma.finney@dbhds.virginia.gov</a>	<u><b>CSB Assignments:</b></u> Blue Ridge Chesterfield Dickenson District 19 Hampton-NN Harrisonburg-Rockingham Loudoun	Mount Rogers New River Valley Prince William Richmond BHA Valley Western Tidewater
<b>Kevin Howard</b> Budget & Financial Reporting Manager, MH Facilities Office of Budget and Financial Reporting (804) 786-4511 <a href="mailto:kevin.Howard@dbhds.virginia.gov">kevin.Howard@dbhds.virginia.gov</a>	<u><b>CSB Assignments:</b></u> Alexandria Arlington Chesapeake Colonial Crossroads Cumberland Mountain Danville-Pittsylvania	District 1 Fairfax-Falls Church Norfolk Rappahannock-Rapidan Region Ten Rockbridge
<b>Karen Ivey</b> Financial Reporting & Compliance Manager Office of Budget and Financial Reporting (757) 253-5306 <a href="mailto:karen.ivey@dbhds.virginia.gov">karen.ivey@dbhds.virginia.gov</a>	<u><b>CSB Assignments:</b></u> Alleghany Highlands Central Virginia Eastern Shore Goochland-Powhatan Hanover Henrico Highlands	Middle Peninsula-Northern Neck Northwestern Piedmont Portsmouth Rappahannock Area Rockbridge Area Virginia Beach

## CSB FISCAL OFFICERS

CSB	Name
Alexandria	Jim Fleming
Alleghany	Patty Flanagan
Arlington	Michael Peter
Blue Ridge	Marlene Bryant
Central Va	Andre McDaniel
Chesapeake	Lisa Vanlandingham
Chesterfield	Gary Southard
Colonial	Keith German
Crossroads	Connie DeLong
Cumberland Mt.	Robby Adams
Danville	Mary Beth Clement
Dickenson	Harold Scott
District 19	Lisa Clark
Eastern Shore	Lynier Linton
Fairfax	Ginny McKernan
Goochland	Allison Hunter
Hampton	Chuck Young
Hanover	Peter Getts
Harrisonburg	Karla Carickhoff
Henrico	Marty Shephard
Highlands	Kathy Simpson
Loudoun	Beth Shockley
Middle Peninsula	Yvonne Wingrove
Mt Rogers	Patty Musser
New River Valley	Deborah Whitten-Williams
Norfolk	Dawn Griffith - <b>(Acting)</b>
Northwestern	David Toth
Piedmont	Caroline Pilson
PD 1	Donna Stanley
Portsmouth	Jackie Scales
Prince William	Ken Hopkins
Rappahannock Area	Bob Nuzum
Rappahannock Rapidan	Anna McFalls
Region Ten	Caruso Brown
Richmond	Amy Roache - <b>(Acting)</b>
Rockbridge	Mary Decourcy
Southside	Jane Rice
Valley	David Moore
VA Beach	Helen Wen
Western Tidewater	Andrew Jurewicz

## **CLASSIFICATION OF CSBs BY CODE**

The following classification of CSBs is based on Chapters 5 and 6 of Title 37.2 of the *Code of Virginia*. The source of this information is the DBHDS Office of Community Contracting.

<b>Name of CSB</b>	<b>Type</b>	<b>Name of CSB</b>	<b>Type</b>
1. Alexandria <sup>1</sup>	Admin. Policy	22. Loudoun County <sup>1</sup>	Admin Policy
2. Alleghany Highlands	Operating	23. Middle Peninsula-Northern Neck	Operating
3. Arlington <sup>1</sup>	Admin. Policy		
4. Blue Ridge	Operating	24. Mount Rogers	Operating
5. Central Virginia	Operating	25. New River Valley	Operating
6. Chesapeake <sup>1</sup>	Admin. Policy	26. Norfolk	Operating
7. Chesterfield <sup>1</sup>	Admin. Policy	27. Northwestern	Operating
8. Colonial	Operating	28. Piedmont	Operating
9. Crossroads	Operating	29. Planning District One	Operating
10. Cumberland Mountain	Operating	30. Portsmouth <sup>1</sup>	LG Dept. <sup>2</sup>
11. Danville-Pittsylvania	Operating	31. Prince William County	Admin. Policy
12. Dickenson County	Operating	32. Rappahannock Area	Operating
13. District 19	Operating	33. Rappahannock-Rapidan	Operating
14. Eastern Shore	Operating	34. Region Ten	Operating
15. Fairfax-Falls Church	Admin. Policy	35. Richmond	BHA <sup>3</sup>
16. Goochland-Powhatan	Operating	36. Rockbridge Area	Operating
17. Hampton-Newport News	Operating	37. Southside	Operating
18. Hanover County <sup>1</sup>	Admin. Policy	38. Valley	Operating
19. Harrisonburg-Rockingham	Operating	39. Virginia Beach <sup>1</sup>	Admin. Policy
20. Henrico Area <sup>1</sup>	Admin. Policy	40. Western Tidewater	Operating
21. Highlands	Operating		

<sup>1</sup>Actual city or county government department (8 CSBs and 1 LGD)

<sup>2</sup>The only local government department with a policy-advisory CSB

<sup>3</sup>The only behavioral health authority (BHA), established pursuant to Chapter 6 of Title 37.2 of the *Code of Virginia*; functions like an operating CSB.

Number of operating CSBs: 28  
Number of administrative policy CSBs: 10

Number of local government departments: 1  
Number of behavioral health authorities: 1

## **CSB DEFINITIONS**

<b>Administrative-Policy CSBs</b>	The CSB does not employ its own staff. The CSB's Executive Director is hired by local government with the Board's participation. Services are provided by city or county employees or through contracts with other providers. Powers and duties are enumerated in Sections 37.2-504.A and 37.2-505 of the <i>Code of Virginia</i> .
<b>Operating CSBs</b>	The CSB employs its own staff and provides services directly or through contracts with other providers. The Board hires its Executive Director. The CSB is not a city or county government department. Powers and duties are enumerated in Sections 37.2-504A and 37.3-505 of the <i>Code of Virginia</i> .
<b>Policy-Advisory CSB</b>	The CSB has no operational powers or duties; it is an advisory board to a local government department that provides services directly or through contracts with other providers. Duties of the policy-advisory CSB are enumerated in Section 37.2-504.B of the <i>Code of Virginia</i> . Powers and duties of the local department are enumerated in Section 37.2-504.A and 37.2-505 of the <i>Code of Virginia</i> .
<b>Behavioral Health Authority (BHA)</b>	BHA is the local agency, established by a city or county in accordance with provisions of Chapter 6 of Title 37.2 of the <i>Code of Virginia</i> , that provides services (directly or through contracts), in the locality it serves. The BHA employs its own staff and hires its chief executive officer. Powers and duties are enumerated in Sections 37.2-605 of the <i>Code of Virginia</i> . BHAs (currently only Richmond) will be included with Operating CSB information presented in this report.



# **FY2010 Audit and Financial Review Report Summaries**

## SUMMARY OF CSB AUDIT OPINIONS

### FYE 2000 – FYE 2010

#### OPERATING CSBs:

<b>Fiscal Years Ending*</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<b>Type of Audit Opinion</b>											
<b>Unqualified</b>	28	29	29	29	29	29	28	29	29	29	29
<b>Qualified</b>	1	0	0	0	0	0	0	0	0	0	0
<b>Disclaimer</b>	0	0	0	0	0	0	1	0	0	0	0

\*Does not include: Administrative Policy CSBs (10) and Local Govt. Departments (1).

### CSB JOINT FINANCIAL REVIEWS PLANNED FOR FY 2011 and FY 2012

The following CSBs are included in the joint review plan for the Office of Internal Audit for the fiscal years ending June 30, 2011 and June 30, 2012. Many or most of these reviews have not yet been scheduled with CSBs.

#### Scheduled for review in 2011

Crossroads	Eastern Shore
Dickenson	Goochland/Powhatan

#### Scheduled for review in 2012

Blue Ridge	Rappahannock Area
District 19	Southside

#### Scheduled for follow-up in 2011

Central Virginia	Northwestern
New River Valley	Richmond BHA

#### Scheduled for follow-up in 2012

Crossroads	Goochland/Powhatan
Dickenson	Region Ten
Eastern Shore	

## **SUMMARY OF AUDIT OPINIONS AND DESK REVIEW FINDINGS**

**Introduction** This section presents the types of audit opinions rendered for the last nine fiscal years (FY 00 to FY 10) for CSBs and CSB Contract Agencies. A summary of single audit report issues for FY 10 is also presented.

**FY 10 Audit Opinions** The following table summarizes audit opinions for the fiscal year ending June 30, 2010.

<b>Type of Audit Opinion</b>	<b>CSBs Receiving Audits</b>	<b>CSBs Audited with Local Govt.*</b>	<b>Contract Agencies*</b>
Unqualified	100% (29)	100% (11)	100% (1)
Qualified	0	0	0

**Summary: FY 10 Single Audit Report Issues** The following table summarizes single audit report issues for the fiscal year ending June 30, 2010.

<b>Description of Single Audit Issues</b>	<b>Number of Issues</b>		
	<b>CSB</b>	<b>Govt. CAFR*</b>	<b>Contract Agencies</b>
<b>Internal Control Over Financial Reporting</b>			
Significant Deficiencies Identified	8		
Significant Deficiencies Determined to be Material Weaknesses	2		
<b>Internal Control Over Major Programs</b>			
Significant Deficiencies Identified	1		
<b>State Findings and Questioned Costs</b>	0		
<b>Totals</b>	<b>11</b>	<b>0</b>	<b>0</b>

\*Eleven (11) CSBs did not obtain separate audits. They were included as part of the local jurisdiction's CAFR. Eleven CSBs submitted late reports.

NOTE: The majority of CSBs submitted their audit reports electronically in PDF format to the Office of Budget and Financial Reporting. **WE ENCOURAGE ALL CSBs TO SUBMIT THEIR AUDIT REPORTS ELECTRONICALLY TO OUR E-MAILBOX ADDRESS: [obfr@dbhds.virginia.gov](mailto:obfr@dbhds.virginia.gov)**

## **FINANCIAL REVIEW REPORT – FINDINGS**

The following is a summary of common findings from DBHDS Financial Reviews of CSBs conducted during the past several fiscal years.

### **Accounts Payable**

- Invoices should be approved per policy.
- There should be a Purchase Order process in place to pre-approve orders.
- Monitor and control the issuance of Purchase Orders.
- Expenditures should be coded to indicate the funding source. This is especially needed with Block Grant funds.

### **Accounts Receivable**

- Develop an interface between the Accounts Receivable and Financial Systems.
- Reconcile revenue received to billing reports
- Review the A/R Aging Report for accounts over 90 days past due.
- Use the Commonwealth's Debt-Set Off Program to aide in collections.
- Debt that is deemed uncollectible should be written off.
- Bills should be based on the service provided.

### **Cashiering/Petty Cash**

- Policy and procedures over Petty Cash transactions should be specific as to what can be spent with those funds.
- Reconciliations and Expense logs should be submitted at least weekly.
- The list of Petty Cash/Cash Collection sites, as well as the amount of money in the change/petty cash fund at those sites, should be accurate.
- Consider using the imprest system for petty cash to improve accountability.

### **Cash Management**

- Ensure outstanding checks over 180 days old are voided.
- Establish and/or increase frequencies of petty cash fund audits.
- Ensure that sales taxes are not paid on CSB invoices.
- Prepare an investment policy to guide cash and investment actions.
- Prepare unclaimed property policies and procedures.
- Reconcile all accounts
- All account reconciliations should be approved

### **Client Funds**

- Develop policies and procedures for client funds.
- Develop training for group home staff concerning client funds.
- Establish and/or increase the frequency of client fund audits.
- Reconcile client fund bank statements on a timely basis.
- Use food cost metrics to track food used at each group home and investigate significant variances.

### **Financial Reporting**

- Fiscal Staff should prepare the Annual Financial Statements and submit those statements to the external auditors for their audit.

- Audited financial statements should be submitted to the APA and DBHDS by October 1<sup>st</sup> after the fiscal year end. This is in accordance with Virginia Code Section – §30-140.
- All financial reports should have a documented review.
- All journal entries should have a documented review.

### **Fixed Assets**

- Location of the fixed asset should be noted on the Fixed Asset list.
- Assets should be listed separately on the Fixed Asset list.
- CSBs should ensure that assets that are disposed of are removed from their fixed asset lists and that only assets that are actually in working order are listed on the Fixed Asset list.

### **Information System Security**

- Access to the CSB network should be properly approved.
- Access should be deleted timely once an employee has terminated employment.

### **Internal Control-General**

- Consider using EDI for receipts and payments to bring about possible cost savings.
- Create financial metrics and have them approved by Senior Management. These could include: number of invoices processed each month, number of checks issued each month, number of purchase orders issued each month, accounts receivable aging and change from prior month, accounts receivable unapplied cash from last billing, monthly group home food costs per client per group home, and some human resource and payroll metrics.
- CSBs should ensure that processes are in place to review and approve payroll each pay cycle.
- CSBs should establish a fraud reporting policy to comply with §30-138 of the Code of Virginia.
- CSBs should strive to maintain proper segregation of duties.
- CSBs should try to integrate their financial systems wherever possible.
- Proactively track drug administration and investigate instances where individuals do not receive their medications.
- Update policies and procedures on an annual basis. Ensure that they are indicative of processes actually in place.

### **Payroll**

- All payroll change forms should be approved.
- Ensure that payroll is being certified by someone other than the person keying/processing the payroll.

### **Procurement**

- A contract administrator should be designated for each contract.
- Contracts should be signed by the Board staff and the contractor.
- An annual evaluation should be done of the vendor's performance by the contract administrator.

### **Program Services**

- Ensure that there are policies and procedures for the services provided.
- Ensure that all services being provided are adequately publicized.

### **Requesting a Operations Review**

CSBs may request a operations review by contacting, Ken Gunn, Director, DBHDS Office of Budget and Financial Reporting, at (804) 786-1555 - [ken.gunn@dbhds.virginia.gov](mailto:ken.gunn@dbhds.virginia.gov), or by contacting Randy Sherrod, Internal Audit Director, DBHDS Office of Internal Audit, at 804-786-5839 - [randy.sherrod@dbhds.virginia.gov](mailto:randy.sherrod@dbhds.virginia.gov).

# **CSB Financial Information**

## **CSB FINANCIAL INFORMATION**

### **Overview**

The following financial information related to FY 2010 for CSBs is included in this section:

#### **CSB Financial Information From Audit Reports (Operating CSBs)**

- Consolidated Statement of Net Assets
  - This presents a summary of net assets for all operating CSBs
- Consolidated Statement of Revenues, Expenses, and Changes in Net Assets
  - This presents a summary of revenues, expenses, and changes in net assets for all operating CSBs
- CSB Statement of Net Assets, Revenues, Expenses, and Changes in Net Assets
  - This section summarizes the financial statements for individual operating CSBs
- CSB Rankings (Assets, Liabilities, Net Assets, Revenues, State Funds, Federal Funds, Fees, Local Funds, Interest Income, Expenses, and Excess of Revenues over Expenses)
  - This section ranks each operating CSB from 1-29 in terms of size of the various financial statement categories above

#### **CSB 4<sup>TH</sup> Quarter Report Revenues (All CSBs)**

- FY 2010 CSB Revenue Summary
  - This section presents individual CSBs (alphabetically) in terms of revenues on the 4<sup>th</sup> quarter reports and includes the distribution by disability.

### **Need Other Analyses?**

Please do not hesitate to request any other analysis or rankings you would like to see.

- DBHDS can provide CSBs with Excel files for further analysis
- DBHDS can add new rankings and analysis to the FY 2011 report
- Let us know by emailing or calling: [obfr@dbhds.virginia.gov](mailto:obfr@dbhds.virginia.gov) or (804) 786-5025.

**Virginia Operating Community Services Boards  
Consolidation of Operating Boards Only  
For the Fiscal Year Ended June 30, 2010  
With Comparative Figures for 2009**

<b>Statement of Net Assets</b>	<b><u>2010</u></b>	<b><u>2009</u></b>
<b>Assets</b>		
Current Assets		
Cash and Cash Equivalents	\$ 130,633,059	\$ 122,311,150
Investments	4,843,735	8,751,645
Cash Held in Trust for Clients	1,063,065	1,366,358
Client Accounts Receivable (Net of Allowance)	47,819,350	36,075,258
Inventories	874,323	702,189
Prepaid Expenses	3,125,977	3,831,223
Other Current Assets	3,924,314	7,210,442
<b>Total Current Assets</b>	<b><u>192,283,823</u></b>	<b><u>180,248,265</u></b>
<b>Fixed Assets</b>		
Property and Equipment (Net of Acc. Depreciation)	207,448,553	203,175,231
<b>Total Assets</b>	<b><u>399,732,376</u></b>	<b><u>383,423,496</u></b>
<b>Liabilities and Net Assets</b>		
Current Liabilities		
Accounts Payable and Accrued Expenses	22,896,123	21,372,112
Current Portion of Long Term Notes Payable	11,030,308	11,735,262
Current Portion of Compensated Absences	7,142,952	7,484,300
Deferred Revenues	7,797,630	6,769,147
Cash Held in Custody for Others	3,225,065	2,485,184
Other Current Liabilities	3,789,957	6,182,896
Total Current Liabilities	<u>55,882,035</u>	<u>56,028,901</u>
Long Term Liabilities		
Compensated Absences	10,853,449	12,357,780
Postemployment Benefits Liability	1,256,592	-
Notes Payable	96,871,869	94,275,715
Total Long Term Liabilities	<u>108,981,910</u>	<u>106,633,495</u>
Total Liabilities	<u>164,863,945</u>	<u>162,662,396</u>
Net Assets		
Investment in Fixed Assets (Net of Related Debt)	106,535,319	101,057,411
Unrestricted Balance	124,343,339	104,123,983
Restricted Balance	3,989,763	15,579,706
Total Net Assets	<u>234,868,421</u>	<u>220,761,100</u>
<b>Total Liabilities and Net Assets</b>	<b><u>\$ 399,732,366</u></b>	<b><u>\$ 383,423,496</u></b>



**Virginia Operating Community Services Boards  
Consolidation of Operating Boards Only  
For the Fiscal Year Ended June 30, 2010  
With Comparative Figures for 2009**

<b>Revenues, Expenses and Changes in Net Assets</b>	<b><u>2010</u></b>	<b><u>2009</u></b>
<b>Revenues:</b>		
Net Client Service Revenue	\$ 341,220,159	\$ 328,722,516
State Appropriations	153,473,704	152,805,440
Federal Appropriations	45,484,505	42,431,932
Local Government Appropriations	25,246,534	25,113,508
Other Revenues	24,918,057	24,559,174
<b>Total Revenues</b>	<b>590,342,959</b>	<b>573,632,570</b>
<b>Expenses:</b>		
Personal Services Expenses	410,878,341	390,063,377
Nonpersonal Services Expenses	156,063,578	152,601,386
Depreciation Expense	13,153,801	20,302,777
<b>Total Expenses</b>	<b>580,095,720</b>	<b>562,967,540</b>
<b>Nonoperating Income</b>		
Interest Income	894,062	1,684,714
<b>Contributed Capital</b>	1,716,514	-
Unrealized Gains (Losses)	868,908	(987,046)
<b>Total Nonoperating Income</b>	<b>3,479,484</b>	<b>697,668</b>
<b>Excess (Deficiency) of Revenues Over Expenses</b>	<b>13,726,723</b>	<b>11,362,698</b>
<b>Beginning Net Assets</b>	<b>220,761,100</b>	<b>208,496,325</b>
Prior Period Net Asset Adjustments (Note 2)	380,598	902,077
<b>Net Assets at End of Year</b>	<b>\$ 234,868,421</b>	<b>\$ 220,761,100</b>

**Virginia Operating Community Services Boards  
Consolidation of Operating Boards Only  
For the Fiscal Year Ended June 30, 2010**

**Note 1: The Reporting Entity**

The consolidated financial report presented includes only those boards designated as operating boards by the Code of Virginia. Operating community services boards provide services through their own staffs or via contract with other providers. Services are not provided by local government departments. The community services boards included in this report are as follows:

Alleghany Highlands	Mount Rogers
Blue Ridge	New River Valley
Central Virginia	Norfolk
Colonial	Northwestern
Crossroads	Piedmont
Cumberland Mountain	District 1
Danville-Pittsylvania	Rappahannock Area
Dickenson County	Rappahannock-Rapidan
District 19	Region Ten
Eastern Shore	Richmond Behavioral Health
Goochland-Powhatan	Rockbridge Area
Hampton-Newport News	Southside
Harrisonburg-Rockingham	Valley
Highlands	Western Tidewater
Middle Peninsula-Northern Neck	

The information included in this report is based upon audited GAAP basis financial statements of the operating boards noted above for the fiscal year ended June 30, 2010.

All of the CSBs above received unqualified audit opinions regarding their GAAP basis financial statements.

**Note 2: Prior Period Net Asset Adjustment**

Prior period net asset adjustments consist of the following items:

Remove Capital Assets Less Than \$5,000 at Eastern Shore CSB	(\$118,785)
Restatement of Deed of Trust Loan at Hampton-NN CSB	773,210
Correct Capital Asset and Accounts Receivables at New River Valley	(644,036)
Recognize Unbilled Client Services at Northwestern CSB	613,562
Properly State Accounts Payable and Depreciation Expense at Region Ten	(243,353)
Total Prior Period Adjustments	<u>\$380,598</u>

### **Note 3: Community Services Boards Excluded from This Report**

Because some community services boards are audited as part of the single locality that they serve, financial information is not available for these boards in the form of individual financial statements in accordance with generally accepted accounting principles (GAAP). The financial information of these boards is included and consolidated within the financial statements of the locality being served. Community services boards fitting this criteria are as follows and ***are not*** included in these financial statements:

Alexandria Community Services Board  
Arlington Community Services Board  
Fairfax-Falls Church Community Services Board  
Loudoun County Community Services Board  
Prince William County Community Services Board  
Hanover County Community Services Board  
Henrico Area Mental Health and Retardation Services  
Chesterfield Community Services Board  
Chesapeake Community Services Board  
Virginia Beach Community Services Board  
Portsmouth Behavioral Health Authority

Department of Behavioral Health  
and Developmental Services  
Community Services Board Operating Board Consolidation  
For the Fiscal Year Ended June 30, 2010

	Alleghany Highlands	Blue Ridge	Central Virginia	Colonial	Crossroads	Cumberland Mountain	Danville Pittsylvania	Dickenson County
<b>Balance Sheet:</b>								
<b>Assets</b>								
Current Assets								
Cash and Cash Equivalents	\$ 1,249,236	\$ 3,285,235	\$ 3,505,933	\$ 3,607,183	\$ 8,223,637	\$ 2,831,147	\$ 5,457,033	\$ 1,789,442
Investments	-	-	-	-	-	-	-	-
Internally Designated Assets	-	-	393,989	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Prepaid Expenses	19,089	153,284	190,204	11,055	77,476	521,632	114,061	-
Client Accounts Receivable	465,592	1,084,918	4,139,483	385,723	938,473	1,804,740	875,177	133,790
Other Current Assets	25,862	253,337	132,396	62,943	42,350	661,121	126,779	-
Cash Held in Trust for Clients	-	61,371	61,466	-	73,699	71,341	76,131	-
<b>Total Current Assets</b>	<b>1,759,779</b>	<b>4,838,145</b>	<b>8,423,471</b>	<b>4,066,904</b>	<b>9,355,635</b>	<b>5,889,981</b>	<b>6,649,181</b>	<b>1,923,232</b>
<b>Fixed Assets</b>								
Property Plant and Equipment	2,931,565	19,592,080	5,912,512	5,125,967	5,923,475	3,155,433	3,646,583	663,579
<b>Total Assets</b>	<b>4,691,344</b>	<b>24,430,225</b>	<b>14,335,983</b>	<b>9,192,871</b>	<b>15,279,110</b>	<b>9,045,414</b>	<b>10,295,764</b>	<b>2,586,811</b>
<b>Liabilities and Net Assets</b>								
Current Liabilities								
Accounts Payable and Accrued Expenses	118,046	1,974,963	1,155,415	629,874	780,392	182,709	742,530	37,911
Current LT Notes Payable	3,800	385,248	1,970,988	155,936	411,153	38,808	-	-
Current Compensated Absences	206,044	-	-	406,519	168,995	173,994	-	-
Deferred Revenues	310,741	816,499	626,599	221,917	-	11,895	806,614	-
Other Current Liabilities	-	381,217	-	339,185	227,142	-	-	-
Cash Held in Custody of Others	11,393	112,871	61,466	-	73,699	71,341	76,707	-
<b>Total Current Liabilities</b>	<b>650,024</b>	<b>3,670,798</b>	<b>3,814,468</b>	<b>1,753,431</b>	<b>1,661,381</b>	<b>478,747</b>	<b>1,625,851</b>	<b>37,911</b>
<b>Long Term Liabilities</b>								
Compensated Absences	88,304	-	-	558,607	248,579	1,272,766	777,472	195,826
Postemployment Benefits	-	-	-	248,600	-	-	427,537	-
Notes Payable	-	9,842,097	3,425,062	1,944,052	788,063	788,411	-	-
<b>Total Long Term Liabilities</b>	<b>88,304</b>	<b>9,842,097</b>	<b>3,425,062</b>	<b>2,751,259</b>	<b>1,036,642</b>	<b>2,061,177</b>	<b>1,205,009</b>	<b>195,826</b>
<b>Total Liabilities</b>	<b>738,328</b>	<b>13,512,895</b>	<b>7,239,530</b>	<b>4,504,690</b>	<b>2,698,023</b>	<b>2,539,924</b>	<b>2,830,860</b>	<b>233,737</b>
<b>Net Assets</b>								
Investment in Fixed Assets	2,931,565	9,364,735	2,256,325	3,025,979	4,724,259	2,328,214	3,677,300	663,579
Unrestricted Balance	1,021,451	1,552,595	4,840,118	1,662,202	7,847,713	4,177,276	3,405,919	1,689,495
Restricted Balance	-	-	-	-	9,115	-	381,685	-
<b>Total Net Assets</b>	<b>3,953,016</b>	<b>10,917,330</b>	<b>7,096,443</b>	<b>4,688,181</b>	<b>12,581,087</b>	<b>6,505,490</b>	<b>7,464,904</b>	<b>2,353,074</b>
<b>Total Liabilities and Net Assets</b>	<b>4,691,344</b>	<b>24,430,225</b>	<b>14,335,973</b>	<b>9,192,871</b>	<b>15,279,110</b>	<b>9,045,414</b>	<b>10,295,764</b>	<b>\$ 2,586,811</b>

Department of Behavioral Health  
and Developmental Services  
Community Services Board Operating Board Consolidation  
For the Fiscal Year Ended June 30, 2010

	<b>Alleghany Highlands</b>	<b>Blue Ridge</b>	<b>Central Virginia</b>	<b>Colonial</b>	<b>Crossroads</b>	<b>Cumberland Mountain</b>	<b>Danville Pittsylvania</b>	<b>Dickenson County</b>
<b>Revenues Expenses and Changes in Net Assets</b>								
<b>Revenues:</b>								
Net Client Service Revenue	4,643,458	13,273,798	27,969,114	4,733,235	12,600,478	14,605,401	7,094,372	\$ 1,316,285
State Appropriations	1,370,939	10,602,101	5,448,150	4,918,691	1,895,966	4,967,314	6,134,579	1,167,594
Federal Appropriations	369,775	2,331,891	2,449,981	811,605	659,079	1,452,793	2,029,495	441,022
Local Appropriations	93,697	776,133	858,719	1,969,432	341,238	128,275	589,385	117,936
Other Revenue	91,854	1,485,904	194,421	737,518	1,074,510	988,179	328,402	-
<b>Total Revenues</b>	<b>6,569,723</b>	<b>28,469,827</b>	<b>36,920,385</b>	<b>13,170,481</b>	<b>16,571,271</b>	<b>22,141,962</b>	<b>16,176,233</b>	<b>3,042,837</b>
<b>Expenses:</b>								
Personal Service Expense	5,416,642	19,421,464	28,131,571	10,074,489	12,410,722	16,856,008	10,888,561	2,035,198
Nonpersonal Service Expense	1,027,897	6,758,855	6,824,481	2,931,173	2,558,612	5,233,122	3,821,714	847,588
Depreciation Expense	225,095	1,114,597	555,298	255,810	523,413	412,498	227,774	72,014
<b>Total Expenses</b>	<b>6,669,634</b>	<b>27,294,916</b>	<b>35,511,350</b>	<b>13,261,472</b>	<b>15,492,747</b>	<b>22,501,628</b>	<b>14,938,049</b>	<b>2,954,800</b>
<b>Nonoperating Income</b>								
Interest Income	29,539	4,976	13,060	10,442	22,571	30,261	51,105	30,921
Contributed Capital		4,048						
Unrealized Gains	(322)	-	-	-	(1,576)		-	
<b>Total Nonoperating Income</b>	<b>29,217</b>	<b>9,024</b>	<b>13,060</b>	<b>10,442</b>	<b>20,995</b>	<b>30,261</b>	<b>51,105</b>	<b>30,921</b>
<b>Excess Revenue Over Expenses</b>	<b>(70,694)</b>	<b>1,183,935</b>	<b>1,422,095</b>	<b>(80,549)</b>	<b>1,099,519</b>	<b>(329,405)</b>	<b>1,289,289</b>	<b>118,958</b>
<b>Beginning Net Assets</b>	<b>4,023,710</b>	<b>9,733,395</b>	<b>5,674,348</b>	<b>4,768,730</b>	<b>11,481,568</b>	<b>6,834,895</b>	<b>6,175,615</b>	<b>2,234,116</b>
<b>Net Assets at June 30, 2010</b>	<b>\$ 3,953,016</b>	<b>\$ 10,917,330</b>	<b>\$ 7,096,443</b>	<b>\$ 4,688,181</b>	<b>\$ 12,581,087</b>	<b>\$ 6,505,490</b>	<b>\$ 7,464,904</b>	<b>\$ 2,353,074</b>

Department of Behavioral Health  
and Developmental Services  
Community Services Board Operating Board Consolidation  
For the Fiscal Year Ended June 30, 2010

	District 19	Eastern Shore	Goochland Powhatan	Hampton Newport News	Harrisonburg Rockingham	Highlands	Middle Peninsula Northern Neck	Mount Rogers
<b>Balance Sheet:</b>								
<b>Assets</b>								
Current Assets								
Cash and Cash Equivalents	\$ 3,626,124	\$ 2,719,055	\$ 479,660	\$ 420,931	\$ 4,051,622	\$ 3,407,542	\$ 4,571,414	\$ 12,888,211
Investments		-		-		-	-	418,374
Internally Designated Assets			-	391,201	-	-	-	-
Inventories				22,185	-	-	-	852,138
Prepaid Expenses	189,903	23,845	119,983	43,585	153,332	-	158,931	123,914
Client Accounts Receivable	662,474	737,144	187,292	9,041,555	930,333	2,603,761	1,589,975	2,469,951
Other Current Assets	130,714	545,412	-	-	97,015	-	41,951	114,071
Cash Held in Trust for Clients	2,003		672	-	-	-	43,270	-
<b>Total Current Assets</b>	<b>4,611,218</b>	<b>4,025,456</b>	<b>787,607</b>	<b>9,919,457</b>	<b>5,232,302</b>	<b>6,011,303</b>	<b>6,405,541</b>	<b>16,866,659</b>
<b>Fixed Assets</b>								
Property Plant and Equipment	1,184,360	3,267,917	1,529,538	35,357,415	3,201,399	11,791,142	3,679,913	11,204,520
<b>Total Assets</b>	<b>5,795,578</b>	<b>7,293,373</b>	<b>2,317,145</b>	<b>45,276,872</b>	<b>8,433,701</b>	<b>17,802,445</b>	<b>10,085,454</b>	<b>28,071,179</b>
<b>Liabilities and Net Assets</b>								
Current Liabilities								
Accounts Payable and Accrued Expenses	637,414	484,863	28,371	1,847,379	370,801	648,793	450,763	1,746,422
Current LT Notes Payable	-	190,986	82,972	4,462,115	37,500	233,115	100,557	72,952
Current Compensated Absences	80,709	72,308	54,544	-	259,475	-	1,131,682	-
Deferred Revenues	-	116,045	50,373	1,566,128	11,640.00	-	515,619	7,872
Other Current Liabilities	-		120	10,361	192,585	-	3,197	-
Cash Held in Custody of Others	2,003		672	-	92,870	-	43,270	104,417
<b>Total Current Liabilities</b>	<b>720,126</b>	<b>864,202</b>	<b>217,052</b>	<b>7,885,983</b>	<b>964,871</b>	<b>881,908</b>	<b>2,245,088</b>	<b>1,931,663</b>
<b>Long Term Liabilities</b>								
Compensated Absences	726,377	650,771	271,074	1,291,073		529,687		1,489,971
Postemployment Benefits	74,800							
Notes Payable	-	1,180,881	1,193,057	22,807,843	215,625	10,728,920	702,487	5,050,339
<b>Total Long Term Liabilities</b>	<b>801,177</b>	<b>1,831,652</b>	<b>1,464,131</b>	<b>24,098,916</b>	<b>215,625.00</b>	<b>11,258,607</b>	<b>702,487</b>	<b>6,540,310</b>
<b>Total Liabilities</b>	<b>1,521,303</b>	<b>2,695,854</b>	<b>1,681,183</b>	<b>31,984,899</b>	<b>1,180,496</b>	<b>12,140,515</b>	<b>2,947,575</b>	<b>8,471,973</b>
<b>Net Assets</b>								
Investment in Fixed Assets	1,184,360	1,896,050	253,509	10,232,576	2,948,274	829,107	2,876,869	6,081,229
Unrestricted Balance	3,089,915	2,701,469	376,882	3,059,397	3,662,054	4,757,507	4,235,616	13,236,883
Restricted Balance	-		5,571	-	642,877	75,316	25,394	281,094
<b>Total Net Assets</b>	<b>4,274,275</b>	<b>4,597,519</b>	<b>635,962</b>	<b>13,291,973</b>	<b>7,253,205</b>	<b>5,661,930</b>	<b>7,137,879</b>	<b>19,599,206</b>
<b>Total Liabilities and Net Assets</b>	<b>5,795,578</b>	<b>7,293,373</b>	<b>2,317,145</b>	<b>45,276,872</b>	<b>8,433,701</b>	<b>17,802,445</b>	<b>10,085,454</b>	<b>28,071,179</b>

Department of Behavioral Health  
and Developmental Services  
Community Services Board Operating Board Consolidation  
For the Fiscal Year Ended June 30, 2010

	District 19	Eastern Shore	Goochland Powhatan	Hampton Newport News	Harrisonburg Rockingham	Highlands	Middle Peninsula Northern Neck	Mount Rogers
<b>Revenues Expenses and Changes in Net Assets</b>								
<b>Revenues:</b>								
Net Client Service Revenue	7,860,041	\$ 5,979,355	1,938,193	30,599,065	3,773,676	11,611,140	13,289,975	23,235,907
State Appropriations	5,934,091	1,997,899	2,018,923	17,701,494	4,285,619	2,756,930	3,673,339	6,771,598
Federal Appropriations	2,036,913	753,565	430,420	3,254,330	639,995	815,593	1,274,306	1,342,342
Local Appropriations	722,449	199,806	543,060	3,263,724	657,941	566,836	432,837	681,665
Other Revenue	1,487,594	1,040,445	207,432	3,024,998	310,174	154,522	324,663	7,063,454
<b>Total Revenues</b>	<b>18,041,088</b>	<b>9,971,070</b>	<b>5,138,028</b>	<b>57,843,611</b>	<b>9,667,405</b>	<b>15,905,021</b>	<b>18,995,120</b>	<b>39,094,966</b>
<b>Expenses:</b>								
Personal Service Expense	10,145,534	7,150,695	3,938,532	37,818,215	6,875,397	11,396,263	15,444,354	24,918,401
Nonpersonal Service Expense	7,589,965	2,416,298	873,459	16,943,644	1,935,722	3,449,601	2,599,548	13,645,775
Depreciation Expense	196,689	313,697	97,292	1,993,245	176,890	639,335	423,507	631,552
<b>Total Expenses</b>	<b>17,932,188</b>	<b>9,880,690</b>	<b>4,909,283</b>	<b>56,755,104</b>	<b>8,988,009</b>	<b>15,485,199</b>	<b>18,467,409</b>	<b>39,195,728</b>
<b>Nonoperating Income</b>								
Interest Income	6,264	86,331	1,458	224	17,613	17,361	18,254	44,228
Contributed Capital	-	-	-	-	-	-	-	-
Unrealized Gains	-	-	-	-	-	-	-	-
<b>Total Nonoperating Income</b>	<b>6,264</b>	<b>86,331</b>	<b>1,458</b>	<b>224</b>	<b>17,613</b>	<b>17,361</b>	<b>18,254</b>	<b>44,228</b>
<b>Excess Revenue Over Expenses</b>	<b>115,164</b>	<b>176,711</b>	<b>230,203</b>	<b>1,088,731</b>	<b>697,009</b>	<b>437,183</b>	<b>545,965</b>	<b>(56,534)</b>
<b>Beginning Net Assets</b>	<b>4,159,111</b>	<b>4,420,808</b>	<b>405,759</b>	<b>12,203,242</b>	<b>6,556,196</b>	<b>5,224,747</b>	<b>6,591,914</b>	<b>19,655,740</b>
<b>Net Assets at June 30, 2010</b>	<b>\$ 4,274,275</b>	<b>\$ 4,597,519</b>	<b>\$ 635,962</b>	<b>\$ 13,291,973</b>	<b>7,253,205</b>	<b>\$ 5,661,930</b>	<b>\$ 7,137,879</b>	<b>19,599,206</b>

Department of Behavioral Health  
and Developmental Services  
Community Services Board Operating Board Consolidation  
For the Fiscal Year Ended June 30, 2010

	New River Valley	Norfolk	Northwestern	Piedmont Regional	District 1	Rappahannock Area	Rappahannock Rapidan	Region Ten
<b>Balance Sheet:</b>								
<b>Assets</b>								
Current Assets								
Cash and Cash Equivalents	\$ 808,356	\$ 9,256,690	\$ 3,293,024	\$ 4,580,130	\$ 251,930	\$ 16,051,285	\$ 1,827,825	\$ 1,354,447
Investments	3,908,888	-	-	14,623	-	-	-	-
Internally Designated Assets	-	757,483	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Prepaid Expenses	28,000	219,292	-	69,905	1,330	8,648	38,835	128,139
Client Accounts Receivable	2,337,080	1,375,614	613,779	1,135,185	1,323,164	1,755,430	1,240,482	2,842,008
Other Current Assets	-	-	450,112	48,428	337	267,654	104,427	386,921
Cash Held in Trust for Clients	204,711	-	13,037	34,674	-	85,335	73,084	259,953
<b>Total Current Assets</b>	<b>7,287,035</b>	<b>11,609,079</b>	<b>4,369,952</b>	<b>5,882,945</b>	<b>1,576,761</b>	<b>18,168,352</b>	<b>3,284,653</b>	<b>4,971,468</b>
<b>Fixed Assets</b>								
Property Plant and Equipment	6,696,660	978,146	3,137,287	9,224,820	19,461	12,657,066	9,031,375	19,093,655
<b>Total Assets</b>	<b>13,983,695</b>	<b>12,587,225</b>	<b>7,507,239</b>	<b>15,107,765</b>	<b>1,596,222</b>	<b>30,825,418</b>	<b>12,316,028</b>	<b>24,065,123</b>
<b>Liabilities and Net Assets</b>								
Current Liabilities								
Accounts Payable and Accrued Expenses	100,485	1,161,393	80,627	550,701	1,326,019	1,224,844	1,015,549	877,771
Current LT Notes Payable	201,454	-	130,514	134,767	-	165,174	33,438	1,890,356
Current Compensated Absences	-	643,726	379,992	1,068,555	13,601	638,026	464,399	-
Deferred Revenues	4,682	-	-	-	-	1,542,785	-	-
Other Current Liabilities	-	1,804,285	-	10,208	-	567,919	8,964	-
Cash Held in Custody of Others	205,475	-	13,037	34,674	-	85,335	73,084	190,519
<b>Total Current Liabilities</b>	<b>512,096</b>	<b>3,609,404</b>	<b>604,170</b>	<b>1,798,905</b>	<b>1,339,620</b>	<b>4,224,083</b>	<b>1,595,434</b>	<b>2,958,646</b>
<b>Long Term Liabilities</b>								
Compensated Absences	1,191,268	471,961	-	-	-	-	-	-
Postemployment Benefits	-	-	80,995	-	-	30,660	-	-
Notes Payable	4,470,626	-	2,480,649	2,239,151	-	3,497,563	1,579,920	12,335,271
<b>Total Long Term Liabilities</b>	<b>5,661,894</b>	<b>471,961</b>	<b>2,561,644</b>	<b>2,239,151</b>	<b>-</b>	<b>3,528,223</b>	<b>1,579,920</b>	<b>12,335,271</b>
<b>Total Liabilities</b>	<b>6,173,990</b>	<b>4,081,365</b>	<b>3,165,814</b>	<b>4,038,056</b>	<b>1,339,620</b>	<b>7,752,306</b>	<b>3,175,354</b>	<b>15,293,917</b>
<b>Net Assets</b>								
Investment in Fixed Assets	2,198,124	978,146	650,257	6,850,902	-	8,994,329	7,236,105	7,249,102
Unrestricted Balance	5,405,470	6,625,812	3,691,168	3,996,398	256,602	14,078,783	1,776,647	1,009,404
Restricted Balance	206,111	901,902	-	222,409	-	-	127,922	512,700
<b>Total Net Assets</b>	<b>7,809,705</b>	<b>8,505,860</b>	<b>4,341,425</b>	<b>11,069,709</b>	<b>256,602</b>	<b>23,073,112</b>	<b>9,140,674</b>	<b>8,771,206</b>
<b>Total Liabilities and Net Assets</b>	<b>13,983,695</b>	<b>12,587,225</b>	<b>7,507,239</b>	<b>15,107,765</b>	<b>1,596,222</b>	<b>30,825,418</b>	<b>12,316,028</b>	<b>24,065,123</b>



Department of Behavioral Health  
and Developmental Services  
Community Services Board Operating Board Consolidation  
For the Fiscal Year Ended June 30, 2010

	New River Valley	Norfolk	Northwestern	Piedmont Regional	District 1	Rappahannock Area	Rappahannock Rapidan	Region Ten
<b>Revenues Expenses and Changes in Net Assets</b>								
<b>Revenues:</b>								
Net Client Service Revenue	21,127,184	7,084,179	5,659,151	9,997,961	4,570,514	15,074,141	8,055,731	23,445,565
State Appropriations	6,628,031	10,135,321	5,102,271	4,105,725	3,291,598	6,623,526	4,791,773	6,696,152
Federal Appropriations	1,238,571	3,406,711	1,103,495	1,717,685	1,076,500	2,017,564	2,394,196	2,170,922
Local Appropriations	509,468	3,851,000	1,169,219	354,744	577,925	864,696	841,724	1,979,713
Other Revenue	1,192,514	581,285	228,456	396,592	5,092	982,508	1,331,455	655,647
<b>Total Revenues</b>	<b>30,695,768</b>	<b>25,058,496</b>	<b>13,262,592</b>	<b>16,572,707</b>	<b>9,521,629</b>	<b>25,562,435</b>	<b>17,414,879</b>	<b>34,947,999</b>
<b>Expenses:</b>								
Personal Service Expense	21,360,841	18,014,277	8,687,713	11,551,485	333,724	19,593,306	12,632,343	26,075,971
Nonpersonal Service Expense	7,137,405	8,424,086	3,778,796	4,295,615	9,166,528	4,730,252	3,827,302	7,303,241
Depreciation Expense	372,787	251,905	264,967	438,479	7,008	696,567	369,562	770,235
<b>Total Expenses</b>	<b>28,871,033</b>	<b>26,690,268</b>	<b>12,731,476</b>	<b>16,285,579</b>	<b>9,507,260</b>	<b>25,020,125</b>	<b>16,829,207</b>	<b>34,149,447</b>
<b>Nonoperating Income</b>								
Interest Income	11,889	18,523	7,586	12,121	3,208	357,245	3,603	719
Contributed Capital			-	-		1,160,996	551,470	-
Unrealized Gains	47,612	(4,295)	-	-	(1,684)	(34,201)	-	1,022,235
<b>Total Nonoperating Income</b>	<b>59,501</b>	<b>14,228</b>	<b>7,586</b>	<b>12,121</b>	<b>1,524</b>	<b>1,484,040</b>	<b>555,073</b>	<b>1,022,954</b>
<b>Excess Revenue Over Expenses</b>	<b>1,884,236</b>	<b>(1,617,544)</b>	<b>538,702</b>	<b>299,249</b>	<b>15,893</b>	<b>2,026,350</b>	<b>1,140,745</b>	<b>1,821,506</b>
<b>Beginning Net Assets</b>	<b>5,925,469</b>	<b>10,123,404</b>	<b>3,802,723</b>	<b>10,770,460</b>	<b>240,709</b>	<b>21,046,762</b>	<b>7,999,929</b>	<b>6,949,700</b>
<b>Net Assets at June 30, 2010</b>	<b>\$ 7,809,705</b>	<b>\$ 8,505,860</b>	<b>\$ 4,341,425</b>	<b>\$ 11,069,709</b>	<b>\$ 256,602</b>	<b>\$ 23,073,112</b>	<b>\$ 9,140,674</b>	<b>\$ 8,771,206</b>

Department of Behavioral Health  
and Developmental Services  
Community Services Board Operating Board Consolidation  
For the Fiscal Year Ended June 30, 2010

	Richmond BHA	Rockbridge Area	Southside	Valley	Western Tidewater	Total All Operating CSBs
<b>Balance Sheet:</b>						
<b>Assets</b>						
Current Assets						
Cash and Cash Equivalents	\$ 11,672,139	\$ 1,733,960	\$ 4,614,196	\$ 6,736,386	\$ 4,240,695	\$ 28,997,376
Investments	-	501,850	-	-	-	501,850
Internally Designated Assets	-	-	-	78,840	477,078	555,918
Inventories	-	-	-	-	-	-
Prepaid Expenses	359,438	58,642	-	313,454	-	731,534
Client Accounts Receivable	2,263,181	569,552	732,255	2,024,769	1,556,470	7,146,227
Other Current Assets	268,425	860	-	163,199	-	432,484
Cash Held in Trust for Clients	-	-	2,318	-	-	2,318
<b>Total Current Assets</b>	<b>14,563,183</b>	<b>2,864,864</b>	<b>5,348,769</b>	<b>9,316,648</b>	<b>6,274,243</b>	<b>38,367,707</b>
<b>Fixed Assets</b>						
Property Plant and Equipment	2,263,070	5,262,508	6,800,190	5,889,017	8,227,900	28,442,685
<b>Total Assets</b>	<b>16,826,253</b>	<b>8,127,372</b>	<b>12,148,959</b>	<b>15,205,665</b>	<b>14,502,143</b>	<b>66,810,392</b>
<b>Liabilities and Net Assets</b>						
Current Liabilities						
Accounts Payable and Accrued Expenses	2,291,176	392,479	223,833	624,859	1,189,741	4,722,088
Current LT Notes Payable	-	-	-	119,526	208,949	328,475
Current Compensated Absences	-	-	361,160	-	1,019,223	1,380,383
Deferred Revenues	1,188,221	-	-	-	-	1,188,221
Other Current Liabilities	-	141,454	5,794	-	97,526	244,774
Cash Held in Custody of Others	1,720,747	39,128	2,318	166,849	43,190	1,972,232
<b>Total Current Liabilities</b>	<b>5,200,144</b>	<b>573,061</b>	<b>593,105</b>	<b>911,234</b>	<b>2,558,629</b>	<b>9,836,173</b>
<b>Long Term Liabilities</b>						
Compensated Absences	764,800	-	-	324,913	-	1,089,713
Postemployment Benefits	394,000	-	-	-	-	394,000
Notes Payable	-	4,465,963	-	3,488,024	3,647,865	11,601,852
<b>Total Long Term Liabilities</b>	<b>1,158,800</b>	<b>4,465,963</b>	<b>-</b>	<b>3,812,937</b>	<b>3,647,865</b>	<b>13,085,565</b>
<b>Total Liabilities</b>	<b>6,358,944</b>	<b>5,039,024</b>	<b>593,105</b>	<b>4,724,171</b>	<b>6,206,494</b>	<b>22,921,738</b>
<b>Net Assets</b>						
Investment in Fixed Assets	2,263,070	1,142,354	6,800,190	2,360,307	4,538,503	17,104,424
Unrestricted Balance	8,204,239	1,862,679	4,511,024	8,121,187	3,487,434	26,186,563
Restricted Balance	-	83,315	244,640	-	269,712	597,667
<b>Total Net Assets</b>	<b>10,467,309</b>	<b>3,088,348</b>	<b>11,555,854</b>	<b>10,481,494</b>	<b>8,295,649</b>	<b>43,888,654</b>
<b>Total Liabilities and Net Assets</b>	<b>16,826,253</b>	<b>8,127,372</b>	<b>12,148,959</b>	<b>15,205,665</b>	<b>14,502,143</b>	<b>66,810,392</b>

Department of Behavioral Health  
and Developmental Services  
Community Services Board Operating Board Consolidation  
For the Fiscal Year Ended June 30, 2010

	Richmond BHA	Rockbridge Area	Southside	Valley	Western Tidewater	Total All Operating CSBs
<b>Revenues Expenses and Changes in Net Assets</b>						
<b>Revenues:</b>						
Net Client Service Revenue	\$ 22,148,257	4,601,127	7,851,851	12,738,231	14,342,774	61,682,240
State Appropriations	9,813,100	2,142,726	3,287,685	5,666,739	3,543,830	24,454,080
Federal Appropriations	5,920,784	737,526	647,413	1,206,687	753,346	9,265,756
Local Appropriations	1,743,725	244,657	220,546	363,782	582,202	3,154,912
Other Revenue	175,394	304,292	174,667	149,559	226,526	1,030,438
<b>Total Revenues</b>	<b>39,801,260</b>	<b>8,030,328</b>	<b>12,182,162</b>	<b>20,124,998</b>	<b>19,448,678</b>	<b>99,587,426</b>
<b>Expenses:</b>						
Personal Service Expense	25,432,625	5,451,206	9,460,357	13,714,313	15,648,134	69,706,635
Nonpersonal Service Expense	13,019,425	1,846,067	2,903,844	5,225,091	4,948,472	27,942,899
Depreciation Expense	382,647	332,874	499,057	454,442	454,565	2,123,585
<b>Total Expenses</b>	<b>38,834,697</b>	<b>7,630,147</b>	<b>12,863,258</b>	<b>19,393,846</b>	<b>21,051,171</b>	<b>99,773,119</b>
<b>Nonoperating Income</b>						
Interest Income	24,734	5,305	20,477	36,325	7,719	94,560
Contributed Capital					-	-
Unrealized Gains	-	(7,104)		-	(151,757)	(158,861)
<b>Total Nonoperating Income</b>	<b>24,734</b>	<b>(1,799)</b>	<b>20,477</b>	<b>36,325</b>	<b>(144,038)</b>	<b>(64,301)</b>
<b>Excess Revenue Over Expenses</b>	<b>991,297</b>	<b>398,382</b>	<b>(660,619)</b>	<b>767,477</b>	<b>(1,746,531)</b>	<b>(249,994)</b>
<b>Beginning Net Assets</b>	<b>9,476,012</b>	<b>2,689,966</b>	<b>12,216,473</b>	<b>9,714,017</b>	<b>10,042,180</b>	<b>44,138,648</b>
<b>Net Assets at June 30, 2010</b>	<b>\$ 10,467,309</b>	<b>\$ 3,088,348</b>	<b>\$ 11,555,854</b>	<b>\$ 10,481,494</b>	<b>\$ 8,295,649</b>	<b>\$ 43,888,654</b>

**Department of Behavioral Health  
and Developmental Services  
Community Services Boards Rankings  
Operating Boards  
Fiscal Year 2010**

<b>Community Services Board</b>	<b>Total Assets</b>	<b>Rank</b>	<b>Total Liabilities</b>	<b>Rank</b>	<b>Total Net Assets</b>	<b>Rank</b>
	\$ 4,691,344	<b>26</b>	\$ 738,328	<b>27</b>	\$ 3,953,016	<b>25</b>
Blue Ridge	24,430,225	<b>4</b>	13,512,895	<b>3</b>	10,917,330	<b>7</b>
Central Virginia	14,335,983	<b>12</b>	7,239,530	<b>7</b>	7,096,443	<b>18</b>
Colonial	9,192,871	<b>19</b>	4,504,690	<b>13</b>	4,688,181	<b>21</b>
Crossroads	15,279,110	<b>8</b>	2,698,023	<b>20</b>	12,581,087	<b>4</b>
Cumberland Mountain	9,045,414	<b>20</b>	2,539,924	<b>22</b>	6,505,490	<b>19</b>
Danville-Pittsylvania	10,295,764	<b>17</b>	2,830,860	<b>19</b>	7,464,904	<b>15</b>
Dickenson County	2,586,811	<b>27</b>	233,737	<b>29</b>	2,353,074	<b>27</b>
District 1	1,596,222	<b>29</b>	1,339,620	<b>25</b>	256,602	<b>29</b>
District 19	5,795,578	<b>25</b>	1,521,303	<b>24</b>	4,274,275	<b>24</b>
Eastern Shore	7,293,373	<b>24</b>	2,695,854	<b>21</b>	4,597,519	<b>22</b>
Goochland-Powhatan	2,317,145	<b>28</b>	1,681,183	<b>23</b>	635,962	<b>28</b>
Hampton-Newport News	45,276,872	<b>1</b>	31,984,899	<b>1</b>	13,291,973	<b>3</b>
Harrisonburg-Rockingham	8,433,701	<b>21</b>	1,180,496	<b>26</b>	7,253,205	<b>16</b>
Highlands	17,802,445	<b>6</b>	12,140,515	<b>4</b>	5,661,930	<b>20</b>
Middle Peninsula-Northern Neck	10,085,454	<b>18</b>	2,947,575	<b>18</b>	7,137,879	<b>17</b>
Mount Rogers	28,071,179	<b>3</b>	8,471,973	<b>5</b>	19,599,206	<b>2</b>
New River Valley	13,983,695	<b>13</b>	6,173,990	<b>10</b>	7,809,705	<b>14</b>
Norfolk	12,587,225	<b>14</b>	4,081,365	<b>14</b>	8,505,860	<b>12</b>
Northwestern	7,507,239	<b>23</b>	3,165,814	<b>17</b>	4,341,425	<b>23</b>
Piedmont	15,107,765	<b>10</b>	4,038,056	<b>15</b>	11,069,709	<b>6</b>
Rappahannock Area	30,825,418	<b>2</b>	7,752,306	<b>6</b>	23,073,112	<b>1</b>
Rappahannock-Rapidan	12,316,028	<b>15</b>	3,175,354	<b>16</b>	9,140,674	<b>10</b>
Region Ten	24,065,123	<b>5</b>	15,293,917	<b>2</b>	8,771,206	<b>11</b>
Richmond BHA	16,826,253	<b>7</b>	6,358,944	<b>8</b>	10,467,309	<b>9</b>
Rockbridge Area	8,127,372	<b>22</b>	5,039,024	<b>11</b>	3,088,348	<b>26</b>
Southside	12,148,959	<b>16</b>	593,105	<b>28</b>	11,555,854	<b>5</b>
Valley	15,205,665	<b>9</b>	4,724,171	<b>11</b>	10,481,494	<b>8</b>
Western Tidewater	14,502,143	<b>11</b>	6,206,494	<b>9</b>	8,295,649	<b>13</b>
<b>Total</b>	<b>\$ 399,732,376</b>		<b>\$ 164,863,945</b>		<b>\$ 234,868,421</b>	

**Department of Behavioral Health  
and Developmental Services  
Community Services Boards Rankings  
Operating Boards  
Fiscal Year 2010**

<b>Community Services Board</b>	<b>Total Revenues</b>	<b>Rank</b>	<b>State Funds</b>	<b>Rank</b>	<b>Federal Funds</b>	<b>Rank</b>
	\$ 6,569,723	27	\$ 1,370,939	28	\$ 369,775	29
Blue Ridge	28,469,827	7	10,602,101	2	2,331,891	6
Central Virginia	36,920,385	4	5,448,150	12	2,449,981	4
Colonial	13,170,481	21	4,918,691	15	811,605	20
Crossroads	16,571,271	17	1,895,966	27	659,079	24
Cumberland Mountain	22,141,962	10	4,967,314	14	1,452,793	12
Danville-Pittsylvania	16,176,233	18	6,134,579	9	2,029,495	9
Dickenson County	3,042,837	29	1,167,594	29	441,022	27
District 1	9,521,629	25	3,291,598	21	1,076,500	18
District 19	18,041,088	14	5,934,091	10	2,036,913	8
Eastern Shore	9,971,070	23	1,997,899	26	753,565	21
Goochland-Powhatan	5,138,028	28	2,018,923	25	430,420	28
Hampton-Newport News	57,843,611	1	17,701,494	1	3,254,330	3
Harrisonburg-Rockingham	9,667,405	24	4,285,619	17	639,995	26
Highlands	15,905,021	19	2,756,930	23	815,593	19
Middle Peninsula-Northern Neck	18,995,120	13	3,673,339	19	1,274,306	14
Mount Rogers	39,094,966	3	6,771,598	5	1,342,342	13
New River Valley	30,695,768	6	6,628,031	7	1,238,571	15
Norfolk	25,058,496	9	10,135,321	3	3,406,711	2
Northwestern	13,262,592	20	5,102,271	13	1,103,495	17
Piedmont	16,572,707	16	4,105,725	18	1,717,685	11
Rappahannock Area	25,562,435	8	6,623,526	8	2,017,564	10
Rappahannock-Rapidan	17,414,879	15	4,791,773	16	2,394,196	5
Region Ten	34,947,999	5	6,696,152	6	2,170,922	7
Richmond BHA	39,801,260	2	9,813,100	4	5,920,784	1
Rockbridge Area	8,030,328	26	2,142,726	24	737,526	23
Southside	12,182,162	22	3,287,685	22	647,413	25
Valley	20,124,998	11	5,666,739	11	1,206,687	16
Western Tidewater	19,448,678	12	3,543,830	20	753,346	22
<b>Total</b>	<b>\$ 590,342,959</b>		<b>\$ 153,473,704</b>		<b>\$ 45,484,505</b>	

**Department of Behavioral Health  
and Developmental Services  
Community Services Boards Rankings  
Operating Boards  
Fiscal Year 2010**

<b>Community Services Board</b>	<b>Fees</b>	<b>Rank</b>	<b>Local Funds</b>	<b>Rank</b>	<b>Interest Income</b>	<b>Rank</b>
	\$ 4,643,458	24	\$ 93,697	29	\$ 29,539	8
Blue Ridge	13,273,798	11	776,133	10	4,976	24
Central Virginia	27,969,114	2	858,719	8	13,060	16
Colonial	4,733,235	23	1,969,432	4	10,442	19
Crossroads	12,600,478	13	341,238	23	22,571	10
Cumberland Mountain	14,605,401	8	128,275	27	30,261	7
Danville-Pittsylvania	7,094,372	19	589,385	14	51,105	3
Dickenson County	1,316,285	29	117,936	28	30,921	6
District 1	4,570,514	26	577,925	16	3,208	26
District 19	7,860,041	17	722,449	11	6,264	22
Eastern Shore	5,979,355	21	199,806	26	86,331	2
Goochland-Powhatan	1,938,193	28	543,060	18	1,458	27
Hampton-Newport News	30,599,065	1	3,263,724	2	224	29
Harrisonburg-Rockingham	3,773,676	27	657,941	13	17,613	14
Highlands	11,611,140	14	566,836	17	17,361	15
Middle Peninsula-Northern Neck	13,289,975	10	432,837	20	18,254	13
Mount Rogers	23,235,907	4	681,665	12	44,228	4
New River Valley	21,127,184	6	509,468	19	11,889	18
Norfolk	7,084,179	20	3,851,000	1	18,523	12
Northwestern	5,659,151	22	1,169,219	6	7,586	21
Piedmont	9,997,961	15	354,744	22	12,121	17
Rappahannock Area	15,074,141	7	864,696	7	357,245	1
Rappahannock-Rapidan	8,055,731	16	841,724	9	3,603	25
Region Ten	23,445,565	3	1,979,713	3	719	28
Richmond BHA	22,148,257	5	1,743,725	5	24,734	9
Rockbridge Area	4,601,127	25	244,657	24	5,305	23
Southside	7,851,851	18	220,546	25	20,477	11
Valley	12,738,231	12	363,782	21	36,325	5
Western Tidewater	14,342,774	9	582,202	15	7,719	20
<b>Total</b>	<b>\$ 341,220,159</b>		<b>\$ 25,246,534</b>		<b>\$ 894,062</b>	

**Department of Behavioral Health  
and Developmental Services  
Community Services Boards Rankings  
Operating Boards  
Fiscal Year 2010**

<b>Community Services Board</b>	<b>Total Expenses</b>	<b>Rank</b>	<b>Surplus/Deficit</b>	<b>Rank</b>
	\$ 6,669,634	27	\$ (70,694)	24
Blue Ridge	27,294,916	7	1,183,935	6
Central Virginia	35,511,350	4	1,422,095	4
Colonial	13,261,472	20	(80,549)	25
Crossroads	15,492,747	17	1,099,519	8
Cumberland Mountain	22,501,628	10	(329,405)	26
Danville-Pittsylvania	14,938,049	19	1,289,289	5
Dickenson County	2,954,800	29	118,958	20
District 1	9,507,260	24	15,893	22
District 19	17,932,188	14	115,164	21
Eastern Shore	9,880,690	23	176,711	19
Goochland-Powhatan	4,909,283	28	230,203	18
Hampton-Newport News	56,755,104	1	1,088,731	9
Harrisonburg-Rockingham	8,988,009	25	697,009	12
Highlands	15,485,199	18	437,183	15
Middle Peninsula-Northern Neck	18,467,409	13	545,965	13
Mount Rogers	39,195,728	2	(56,534)	23
New River Valley	28,871,033	6	1,884,236	2
Norfolk	26,690,268	8	(1,617,544)	28
Northwestern	12,731,476	22	538,702	14
Piedmont	16,285,579	16	299,249	17
Rappahannock Area	25,020,125	9	2,026,350	1
Rappahannock-Rapidan	16,829,207	15	1,140,745	7
Region Ten	34,149,447	5	1,821,506	3
Richmond BHA	38,834,697	3	991,297	10
Rockbridge Area	7,630,147	26	398,382	16
Southside	12,863,258	21	(660,619)	27
Valley	19,393,846	12	767,477	11
Western Tidewater	21,051,171	11	(1,746,531)	29
<b>Total</b>	<b>\$ 580,095,720</b>		<b>\$ 13,726,723</b>	

**DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENTAL SERVICES**  
**FY 2010 - CSB Revenue Summary**  
**FY 2010 End of the Fiscal Year Financial Report**

	STATE REVENUE	LOCAL REVENUE	FEES REVENUE	FEDERAL REVENUE	OTHER/ SALES	RETAINED EARNINGS	ONE TIME REVENUE STATE	ONE TIME REVENUE FEDERAL	TOTAL REVENUE	TOTAL EXPENSES
<b>ALEXANDRIA:</b>										
M.H. ....	4,043,480	7,985,094	2,148,817	805,988	0	33,937	0	21	15,017,337	13,875,716
DVS. ....	0	4,150,789	3,124,324	0	13,263	0	6,120	0	7,294,496	7,167,463
S.A. ....	1,343,891	4,412,148	798,798	1,292,573	113,292	0	0	4,415	7,965,117	7,787,069
SUB TOTAL	5,387,371	16,548,031	6,071,939	2,098,561	126,555	33,937	6,120	4,436	30,276,950	28,830,248
<b>ALLEGHANY:</b>										
M.H. ....	1,019,824	69,070	2,163,116	36,603	0	203,037	0	0	3,491,650	3,349,955
DVS. ....	56,678	102,968	2,472,511	0	0	0	0	0	2,632,157	2,462,372
S.A. ....	309,393	8,151	34,933	244,122	0	26,429	0	4,415	627,443	573,321
SUB TOTAL	1,385,895	180,189	4,670,560	280,725	0	229,466	0	4,415	6,751,250	6,385,648
<b>ARLINGTON:</b>										
M.H. ....	5,905,985	7,708,942	1,902,908	628,070	69,000	710,153	0	875	16,925,933	16,170,619
DVS. ....	771,458	5,793,245	480,860	0	0	0	0	0	7,045,563	7,045,563
S.A. ....	1,155,993	3,821,919	29,933	1,025,054	0	432,866	0	4,406	6,470,171	6,157,923
SUB TOTAL	7,833,436	17,324,106	2,413,701	1,653,124	69,000	1,143,019	0	5,281	30,441,667	29,374,105
<b>BLUE RIDGE:</b>										
M.H. ....	7,518,375	675,713	8,264,897	460,323	1,393,486	1,226,186	0	875	19,539,855	19,121,229
DVS. ....	42,919	236,228	4,534,036	0	0	0	14,500	0	4,827,683	4,506,847
S.A. ....	2,395,964	90,284	471,267	2,046,221	0	40,973	0	5,929	5,050,638	4,044,327
SUB TOTAL	9,957,258	1,002,225	13,270,200	2,506,544	1,393,486	1,267,159	14,500	6,804	29,418,176	27,672,403
<b>CENTRAL VA:</b>										
M.H. ....	4,024,518	858,719	20,492,738	243,977	465,168	425,188	0	875	26,511,183	26,120,657
DVS. ....	163,618	0	6,588,945	0	6,520	2,725	6,000	0	6,767,808	5,938,433
S.A. ....	1,357,944	0	292,199	1,551,089	680,699	43,183	0	4,379	3,929,493	3,378,048
SUB TOTAL	5,546,080	858,719	27,373,882	1,795,066	1,152,387	471,096	6,000	5,254	37,208,484	35,437,138
<b>CHESAPEAKE:</b>										
M.H. ....	5,631,683	1,592,553	2,075,163	130,572	0	294,853	0	875	9,725,699	8,987,808
DVS. ....	350,543	12,028	1,918,982	0	0	15,218	6,000	0	2,302,771	2,083,355
S.A. ....	874,475	719,478	154,361	763,092	0	3,178	0	29,415	2,543,999	2,392,092
SUB TOTAL	6,856,701	2,324,059	4,148,506	893,664	0	313,249	6,000	30,290	14,572,469	13,463,255
<b>CHESTERFIELD:</b>										
M.H. ....	3,441,516	3,111,759	3,824,523	103,096	19,746	0	0	875	10,501,515	10,324,313
DVS. ....	81,798	4,821,212	13,421,619	0	508,229	0	23,000	0	18,855,858	18,855,858
S.A. ....	932,821	1,198,052	550,953	991,401	48,343	0	0	4,415	3,725,985	3,713,513
SUB TOTAL	4,456,135	9,131,023	17,797,095	1,094,497	576,318	0	23,000	5,290	33,083,358	32,893,684
<b>COLONIAL:</b>										
M.H. ....	3,257,072	1,064,498	1,803,117	48,565	444,644	0	0	875	6,618,771	6,416,008
DVS. ....	253,970	750,607	2,857,573	0	206,016	0	750	0	4,068,916	4,099,179
S.A. ....	1,261,422	154,327	135,286	447,571	163,588	0	0	4,415	2,166,609	2,043,809
SUB TOTAL	4,772,464	1,969,432	4,795,976	496,136	814,248	0	750	5,290	12,854,296	12,558,996
<b>CROSSROADS:</b>										
M.H. ....	1,792,187	331,069	4,991,644	90,804	13,703	0	0	875	7,220,282	6,646,071
DVS. ....	0	0	7,326,349	0	310,470	0	5,250	0	7,642,069	7,497,696
S.A. ....	606,971	10,169	222,819	562,985	265,716	3,500	0	4,415	1,676,575	1,484,385
SUB TOTAL	2,399,158	341,238	12,540,812	653,789	589,889	3,500	5,250	5,290	16,538,926	15,628,152



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<b>CUMBERLAND:</b>										
M.H. ....	3,073,971	108,050	5,262,204	159,495	114,933	74,153	0	3,400	8,796,206	8,335,142
DVS .....	292,454	20,200	7,974,202	0	218,106	35,000	0	0	8,539,962	8,458,994
S.A. ....	1,290,089	25	516,403	1,086,389	200,701	161,763	0	44,300	3,299,670	3,144,769
SUB TOTAL	4,656,514	128,275	13,752,809	1,245,884	533,740	270,916	0	47,700	20,635,838	19,938,905
<b>DANVILLE:</b>										
M.H. ....	4,466,331	46,013	2,796,834	100,631	50,505	102,513	0	4,275	7,567,102	6,260,187
DVS .....	561,638	355,284	3,804,426	0	109,313	26,668	3,000	0	4,860,329	4,860,329
S.A. ....	967,565	187,679	201,794	954,851	377,153	24,303	0	4,415	2,717,760	3,300,422
SUB TOTAL	5,995,534	588,976	6,803,054	1,055,482	536,971	153,484	3,000	8,690	15,145,191	14,420,938
<b>DICKENSON:</b>										
M.H. ....	727,682	102,218	646,408	62,556	7,192	12,000	0	875	1,558,931	1,558,931
DVS .....	240,358	15,718	611,542	0	7,611	0	0	0	875,229	765,654
S.A. ....	264,784	0	24,052	330,262	19,089	30,914	0	4,415	673,516	644,858
SUB TOTAL	1,232,824	117,936	1,282,002	392,818	33,892	42,914	0	5,290	3,107,676	2,969,443
<b>DISTRICT 19:</b>										
M.H. ....	4,995,821	695,679	6,368,787	145,865	0	276,038	0	14,675	12,496,865	12,645,576
DVS .....	612,462	81,529	1,744,732	0	0	0	3,000	0	2,441,723	2,280,025
S.A. ....	1,531,715	3,110	81,723	1,450,573	0	576,131	0	4,415	3,647,667	2,546,268
SUB TOTAL	7,139,998	780,318	8,195,242	1,596,438	0	852,169	3,000	19,090	18,586,255	17,471,869
<b>EASTERN SHORE:</b>										
M.H. ....	1,828,914	5,762	1,703,513	36,869	0	0	0	875	3,575,933	3,336,537
DVS .....	0	154,545	4,078,282	0	52,114	0	0	0	4,284,941	3,866,110
S.A. ....	515,140	36,718	243,894	434,710	0	0	0	4,415	1,234,877	1,720,082
SUB TOTAL	2,344,054	197,025	6,025,689	471,579	52,114	0	0	5,290	9,095,751	8,922,729
<b>FAIRFAX:</b>										
M.H. ....	14,641,913	45,029,660	8,534,566	1,416,241	214,436	2,382,776	0	3,237	72,222,829	67,519,917
DVS .....	0	30,749,699	6,161,151	0	0	531	0	0	36,911,381	36,911,381
S.A. ....	3,651,859	19,921,999	735,851	4,353,687	116,535	47,729	0	4,415	28,832,075	28,818,678
SUB TOTAL	18,293,772	95,701,358	15,431,568	5,769,928	330,971	2,431,036	0	7,652	137,966,285	133,249,976
<b>GOOCHLAND:</b>										
M.H. ....	1,281,919	259,539	822,999	45,431	8,763	0	0	875	2,419,526	2,400,502
DVS .....	272,449	128,307	1,057,816	0	121,275	0	750	0	1,580,597	1,573,280
S.A. ....	346,434	66,508	9,009	273,424	59,509	0	0	6,212	761,096	731,269
SUB TOTAL	1,900,802	454,354	1,889,824	318,855	189,547	0	750	7,087	4,761,219	4,705,051
<b>HAMPTON:</b>										
M.H. ....	13,863,631	2,307,871	14,777,513	739,246	776,263	116,538	0	4,275	32,585,337	31,316,329
DVS .....	208,837	622,620	12,111,905	0	1,643	0	31,500	0	12,976,505	14,372,939
S.A. ....	3,049,181	333,192	2,794,168	1,814,277	228,996	0	0	19,414	8,239,228	7,148,880
SUB TOTAL	17,121,649	3,263,683	29,683,586	2,553,523	1,006,902	116,538	31,500	23,689	53,801,070	52,838,148
<b>HANOVER:</b>										
M.H. ....	1,725,201	1,523,122	1,354,910	72,527	3,007	0	0	875	4,679,642	4,663,544
DVS .....	137,287	2,545,895	1,926,639	0	120,307	0	3,000	0	4,733,128	4,726,678
S.A. ....	410,110	350,505	50,589	461,031	600	5,474	0	4,415	1,282,724	1,250,184
SUB TOTAL	2,272,598	4,419,522	3,332,138	533,558	123,914	5,474	3,000	5,290	10,695,494	10,640,406

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<b>HARRISONBURG:</b>										
M.H. ....	3,494,581	393,802	2,297,604	73,751	105,669	81,709	0	875	6,447,991	6,264,761
DVS. ....	86,889	304,443	550,073	0	1,266	0	7,000	0	949,671	949,671
S.A. ....	493,031	39,308	106,731	420,754	25,816	28,265	0	2,500	1,116,405	1,061,858
SUB TOTAL	4,074,501	737,553	2,954,408	494,505	132,751	109,974	7,000	3,375	8,514,067	8,276,290
<b>HENRICO:</b>										
M.H. ....	4,810,093	6,963,949	4,215,669	557,092	7,206	0	0	875	16,554,884	14,986,220
DVS. ....	49,837	7,184,718	4,011,483	0	369,065	0	23,750	0	11,638,853	11,065,980
S.A. ....	1,073,448	689,533	769,932	1,065,892	0	16,964	0	4,400	3,620,169	3,239,597
SUB TOTAL	5,933,378	14,838,200	8,997,084	1,622,984	376,271	16,964	23,750	5,275	31,813,906	29,291,797
<b>HIGHLANDS:</b>										
M.H. ....	1,599,766	233,138	9,399,083	231,379	1,670	153,618	0	875	11,619,529	11,099,900
DVS. ....	295,757	154,935	1,323,002	0	407	19,943	6,000	0	1,800,044	1,761,629
S.A. ....	716,389	177,563	231,646	464,459	21,872	166,487	0	4,415	1,782,831	2,010,399
SUB TOTAL	2,611,912	565,636	10,953,731	695,838	23,949	340,048	6,000	5,290	15,202,404	14,871,928
<b>LOUDOUN:</b>										
M.H. ....	2,641,545	7,549,121	2,002,261	85,410	0	74,398	0	875	12,353,610	12,145,769
DVS. ....	282,226	5,639,014	3,042,871	0	59,969	0	4,000	0	9,028,080	9,011,684
S.A. ....	565,210	1,455,025	114,445	393,343	292,091	950	0	7,199	2,828,263	2,828,263
SUB TOTAL	3,488,981	14,643,160	5,159,577	478,753	352,060	75,348	4,000	8,074	24,209,953	23,985,716
<b>MIDDLE PENINSULA:</b>										
M.H. ....	2,231,408	360,022	7,487,211	37,898	36,262	45,623	0	875	10,199,299	10,127,501
DVS. ....	13,449	83,445	5,066,065	0	0	617,413	22,000	0	5,802,372	5,216,148
S.A. ....	944,796	196	446,258	741,192	0	11,430	0	4,415	2,148,287	1,853,037
SUB TOTAL	3,189,653	443,663	12,999,534	779,090	36,262	674,466	22,000	5,290	18,149,958	17,196,686
<b>MOUNT ROGERS:</b>										
M.H. ....	5,080,434	264,318	12,648,166	168,518	325,621	142,538	0	75,875	18,705,470	17,630,247
DVS. ....	417,741	233,534	10,131,359	0	98,876	0	22,879	0	10,904,389	11,146,127
S.A. ....	702,062	198,840	187,384	778,936	76,736	0	0	38,687	1,982,645	2,217,734
SUB TOTAL	6,200,237	696,692	22,966,909	947,454	501,233	142,538	22,879	114,562	31,592,504	30,994,108
<b>NEW RIVER:</b>										
M.H. ....	4,843,250	265,399	13,610,234	315,672	389,260	127,691	0	875	19,552,381	19,504,854
DVS. ....	0	190,538	6,465,027	0	144,871	43,272	14,000	0	6,857,708	6,857,708
S.A. ....	1,023,581	69,859	403,956	917,609	462,414	18,814	0	4,415	2,900,648	2,900,648
SUB TOTAL	5,866,831	525,796	20,479,217	1,233,281	996,545	189,777	14,000	5,290	29,310,737	29,263,210
<b>NORFOLK:</b>										
M.H. ....	6,970,764	3,851,000	3,747,351	226,071	201,341	734,141	0	875	15,731,543	16,527,703
DVS. ....	522,016	0	1,712,619	0	33,211	0	60,250	0	2,328,096	2,002,897
S.A. ....	2,084,374	0	765,840	1,828,282	434,945	278,549	0	10,260	5,402,250	4,589,276
SUB TOTAL	9,577,154	3,851,000	6,225,810	2,054,353	669,497	1,012,690	60,250	11,135	23,461,889	23,119,876
<b>NORTHWESTERN:</b>										
M.H. ....	3,875,503	756,891	2,802,746	55,988	73,405	34,200	0	875	7,599,608	7,493,091
DVS. ....	166,580	34,016	2,492,444	0	0	0	7,000	0	2,700,040	2,395,132
S.A. ....	1,018,988	378,312	16,821	778,755	17,720	86,789	0	13,751	2,311,136	2,162,347
SUB TOTAL	5,061,071	1,169,219	5,312,011	834,743	91,125	120,989	7,000	14,626	12,610,784	12,050,570

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<b>PIEDMONT:</b>										
M.H. ....	2,786,743	279,520	5,190,394	144,433	8,226	227,956	0	875	8,638,147	9,025,854
DVS. ....	103,727	48,967	4,492,342	0	0	1,000	4,000	0	4,650,036	4,272,049
S.A. ....	983,100	83,561	566,259	1,035,816	66,350	21,877	0	13,515	2,770,478	2,558,611
SUB TOTAL	3,873,570	412,048	10,248,995	1,180,249	74,576	250,833	4,000	14,390	16,058,661	15,856,514
<b>PLANNING DISTRICT 1:</b>										
M.H. ....	2,181,896	167,889	5,641,784	113,484	373,701	237,874	0	875	8,717,503	8,484,409
DVS. ....	38,810	108,765	1,291,805	0	289,834	7,782	0	0	1,736,996	1,436,719
S.A. ....	1,094,771	30,641	95,417	830,862	91,796	0	0	4,413	2,147,900	2,528,795
SUB TOTAL	3,315,477	307,295	7,029,006	944,346	755,331	245,656	0	5,288	12,602,399	12,449,923
<b>PORTSMOUTH:</b>										
M.H. ....	3,369,613	192,660	943,129	230,806	0	90	0	875	4,737,173	4,668,579
DVS. ....	417,252	271,022	2,050,069	0	0	0	15,250	0	2,753,593	2,566,149
S.A. ....	1,295,703	101,400	331,417	1,070,061	0	3,500	0	4,815	2,806,896	2,786,098
SUB TOTAL	5,082,568	565,082	3,324,615	1,300,867	0	3,590	15,250	5,690	10,297,662	10,020,826
<b>PRINCE WILLIAM:</b>										
M.H. ....	5,675,453	6,697,348	1,795,065	152,202	342,109	55,608	0	875	14,718,660	14,247,404
DVS. ....	4,790	3,865,399	888,883	0	0	0	0	0	4,759,072	4,759,072
S.A. ....	1,167,744	2,444,615	189,286	1,042,919	28,268	0	0	20,014	4,892,846	4,892,846
SUB TOTAL	6,847,987	13,007,362	2,873,234	1,195,121	370,377	55,608	0	20,889	24,370,578	23,899,322
<b>RAPPAHANNOCK AREA:</b>										
M.H. ....	5,115,190	606,019	4,257,195	156,084	117,601	47,200	0	875	10,300,164	9,556,901
DVS. ....	0	0	9,911,633	0	229,222	0	6,209	0	10,147,064	9,564,964
S.A. ....	1,169,777	258,677	642,807	1,059,556	22,900	236,693	20	4,415	3,394,845	3,053,517
SUB TOTAL	6,284,967	864,696	14,811,635	1,215,640	369,723	283,893	6,229	5,290	23,842,073	22,175,382
<b>RAPPAHANNOCK-RAPIDAN</b>										
M.H. ....	2,554,432	139,537	2,259,983	319,106	22,232	53,200	0	875	5,349,365	5,607,247
DVS. ....	8,478	463,609	4,604,611	0	223,016	0	0	0	5,299,714	5,353,557
S.A. ....	1,384,572	12,733	517,309	662,044	0	0	51,646	67,221	2,695,525	2,229,484
SUB TOTAL	3,947,482	615,879	7,381,903	981,150	245,248	53,200	51,646	68,096	13,344,604	13,190,288
<b>REGION TEN:</b>										
M.H. ....	4,978,598	838,194	15,223,110	741,459	179,076	8,500	0	24,275	21,993,212	21,296,043
DVS. ....	133,970	412,922	7,205,962	0	10,236	0	39,250	0	7,802,340	7,802,340
S.A. ....	1,310,221	132,023	460,941	1,091,104	489,975	0	0	21,100	3,505,364	3,242,867
SUB TOTAL	6,422,789	1,383,139	22,890,013	1,832,563	679,287	8,500	39,250	45,375	33,300,916	32,341,250
<b>RICHMOND:</b>										
M.H. ....	10,214,073	967,152	19,320,280	654,275	6,457	733,075	63,250	875	31,959,437	27,311,692
DVS. ....	1,308,469	293,337	2,487,193	0	0	0	34,500	0	4,123,499	3,387,335
S.A. ....	2,546,329	383,237	112,756	3,945,724	1,486,280	108,504	0	4,415	8,587,245	7,758,553
SUB TOTAL	14,068,871	1,643,726	21,920,229	4,599,999	1,492,737	841,579	97,750	5,290	44,670,181	38,457,580
<b>ROCKBRIDGE:</b>										
M.H. ....	1,557,659	143,684	1,586,397	121,577	21,081	13,414	0	875	3,444,687	3,286,412
DVS. ....	17,652	48,387	2,917,221	29,538	4,479	0	3,750	0	3,021,027	2,809,828
S.A. ....	279,912	136,889	40,622	420,486	78,322	23,470	0	4,415	984,116	901,018
SUB TOTAL	1,855,223	328,960	4,544,240	571,601	103,882	36,884	3,750	5,290	7,449,830	6,997,258

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<b>SOUTHSIDE:</b>										
M.H. ....	2,466,671	148,220	2,800,381	37,361	91,436	290,607	0	875	5,835,551	5,881,506
DVS. ....	199,776	139,146	4,896,049	0	0	0	750	0	5,235,721	5,500,929
S.A. ....	507,920	15,108	9,027	483,812	37,888	110,829	0	4,395	1,168,979	840,142
<b>SUB TOTAL</b>	<b>3,174,367</b>	<b>302,474</b>	<b>7,705,457</b>	<b>521,173</b>	<b>129,324</b>	<b>401,436</b>	<b>750</b>	<b>5,270</b>	<b>12,240,251</b>	<b>12,222,577</b>
<b>VALLEY</b>										
M.H. ....	4,572,237	349,351	5,317,762	154,465	138,571	19,937	0	875	10,553,198	10,484,998
DVS. ....	51,448	81,005	6,991,344	0	11,388	0	0	0	7,135,185	6,388,971
S.A. ....	1,043,054	202,598	351,228	822,815	15,626	53,801	0	4,415	2,493,537	2,373,284
<b>SUB TOTAL</b>	<b>5,666,739</b>	<b>632,954</b>	<b>12,660,334</b>	<b>977,280</b>	<b>165,585</b>	<b>73,738</b>	<b>0</b>	<b>5,290</b>	<b>20,181,920</b>	<b>19,247,253</b>
<b>VA BEACH:</b>										
M.H. ....	6,224,762	751,284	4,814,311	421,348	0	0	0	875	12,212,580	12,212,580
DVS. ....	795,372	89,541	14,806,827	0	0	0	10,500	0	15,702,240	15,702,240
S.A. ....	2,178,134	182,372	243,205	1,865,569	0	0	0	6,215	4,475,495	4,475,495
<b>SUB TOTAL</b>	<b>9,198,268</b>	<b>1,023,197</b>	<b>19,864,343</b>	<b>2,286,917</b>	<b>0</b>	<b>0</b>	<b>10,500</b>	<b>7,090</b>	<b>32,390,315</b>	<b>32,390,315</b>
<b>WESTERN TIDEWATER:</b>										
M.H. ....	2,407,190	365,917	5,339,337	107,435	19,573	1,829,620	0	875	10,069,947	9,943,376
DVS. ....	338,797	217,777	8,525,044	0	0	102,824	19,500	0	9,203,942	9,197,192
S.A. ....	778,343	3,611	153,781	647,949	24,510	382,101	0	4,415	1,994,710	1,994,710
<b>SUB TOTAL</b>	<b>3,524,330</b>	<b>587,305</b>	<b>14,018,162</b>	<b>755,384</b>	<b>44,083</b>	<b>2,314,545</b>	<b>19,500</b>	<b>5,290</b>	<b>21,268,599</b>	<b>21,135,278</b>
<b>TOTAL all CSBs</b>										
TOTAL M.H. ....	172,891,884	105,759,746	222,634,110	10,432,673	6,041,343	10,768,371	63,250	157,158	528,748,535	506,836,088
TOTAL DVS. ....	9,299,505	70,405,394	188,059,820	29,538	3,150,707	872,376	403,458	0	272,220,798	266,620,477
TOTAL S.A. ....	46,627,210	38,310,365	14,105,100	42,451,251	5,947,730	2,945,466	51,666	416,425	150,855,213	143,378,476
<b>TOTAL</b> .....	<b>228,818,599</b>	<b>214,475,505</b>	<b>424,799,030</b>	<b>52,913,462</b>	<b>15,139,780</b>	<b>14,586,213</b>	<b>518,374</b>	<b>573,583</b>	<b>951,824,546</b>	<b>916,835,041</b>
% to Total	24.04%	22.53%	44.63%	5.56%	1.59%	1.53%	0.05%	0.1%	100.00%	

Fees are recorded in Program Area where they are collected, not in Program Area to where they may have been transferred

Source: FY10 End of Year Reports from CSBs

## **ACKNOWLEDGEMENTS**

The Virginia Community Services Boards Annual Financial Report was prepared under the direction of Joy Yeh, CPA, Ph.D., Assistant Commissioner and Chief Financial Officer, and Kenneth M. Gunn, Jr., CPA, CGFM, Director, Office of Budget and Financial Reporting. Financial report preparation is very much a team effort and was made possible by the assistance from several offices within the DBHDS Central Office in particular the Office of Community Contracting and the Office of Fiscal and Grants Management.

The team involved in preparing this report includes: Wilma P. Finney, MBA; Karen Ivey; Danielle Claiborne-Roache, MAFM; (Budget and Financial Reporting Managers within the Office of Budget and Financial Reporting) Randy Sherrod, CPA (Internal Audit Manager - Office of Internal Audit) and Brenda Mantlo, Administrative Assistant to Dr. Yeh. This report is available on the DBHDS web site at [www.dbhds.virginia.gov](http://www.dbhds.virginia.gov). The report is located under Publications in the Office of Budget and Financial Reporting.